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Taxes collected by State and local governments in the United States totaled \$143.5 billion during the 12 months ended with September 1975. This reflects an increase of \$10.4 billion, or 7.8 percent from a year earlier. State taxes amounted to \$81.3 billion, or 7.2 percent more than in the 12 months ended with September 1974. The yield of locally imposed taxes rose 8.6 percent to \$62.2 billion. Following is a summary by type of tax.

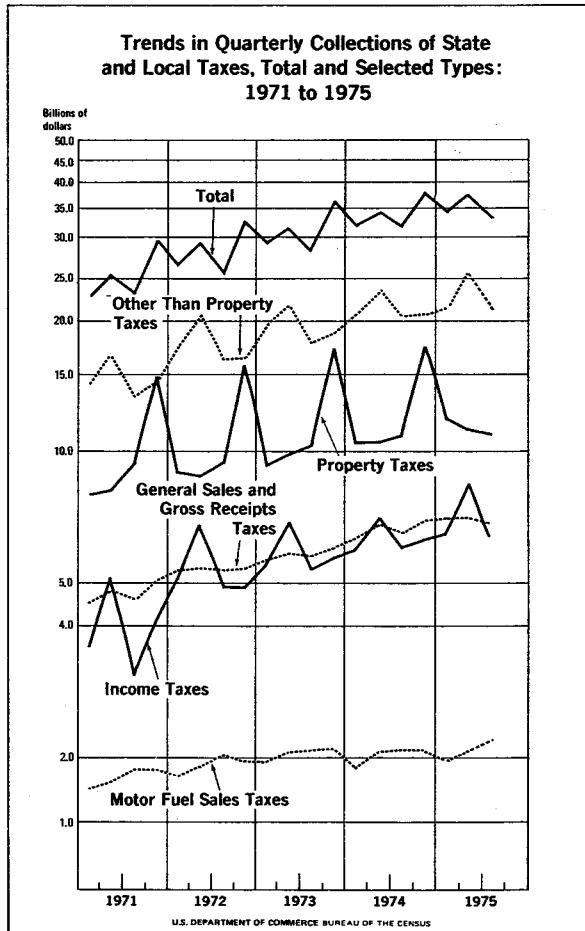
Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual

Type of tax	Amount (in millions of dollars) 12 months ended with September		Per cent increase
	1975	1974	
Total.....	143,495	133,083	7.8
Property.....	52,440	49,219	6.5
Other than property.....	91,055	83,864	8.6
General sales and gross receipts.....	29,473	27,156	8.5
Motor fuel sales.....	8,394	8,232	2.0
Individual income.....	22,241	20,151	10.4
Motor vehicle and operators' licenses...	4,199	4,095	2.5
Corporation net income.	6,722	5,964	12.7
All other.....	20,026	18,266	9.6

Note: See text discussion of "Sources of Data and Limitations."

During the third quarter of calendar 1975, collections of State and local taxes amounted to \$33.1 billion. As compared with the corresponding quarter of 1974, this indicates a rise of \$2.0 billion, or 6.6 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1971.



For sale by the Subscriber Services Section (Publications), Bureau of the Census, Washington, D.C. 20233 or any U.S. Department of Commerce district office. Price 30 cents. Series GT Quarterly Summary of State and Local Tax Revenue \$1.20 for subscription. Current governments reports issued in Series GE, GF, GT, GC, and GR are sold as single consolidated subscription at \$20.50 per year.

QUARTERLY TAX REPORT

State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas for which data are available for the 12-month period ending September 1975. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972; the component counties of such SMSA's; and all other county-type areas that had a 1972 population of 200,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Connecticut, Massachusetts and Rhode Island.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude prested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1975 and State Government Finances in 1974. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1973-74.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 88 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1975 and Prior Periods
 (Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1975:										
3d quarter.....	33,132	19,289	13,843	11,338	7,314	2,225	5,503	1,172	849	4,731
2d quarter.....	37,112	23,158	13,954	11,504	7,529	2,101	6,249	2,508	1,062	6,159
1st quarter.....	34,743	20,351	14,392	12,013	7,424	1,950	5,161	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,809	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
12 MONTHS ENDING										
September 1975.....	143,495	81,345	62,150	52,440	29,473	8,394	22,241	6,722	4,199	20,026
June 1975.....	141,454	80,124	61,330	51,792	29,075	8,317	21,782	6,759	4,167	19,562
March 1975.....	138,628	78,430	60,198	50,860	28,673	8,277	20,908	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1973-74. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data change of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended September 1975, and Prior Periods**
(Dollar amounts in millions)

Area	Area popu- lation, 1972 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1972 ¹	Collections, 12 months ended September		
		1975	1974	Percent change			1975	1974	Percent change
ALABAMA									
Birmingham SMSA ²	778,500	(NA)	(NA)	(NA)	Washington, D.C.-Md.-Va. SMSA--Continued				
Jefferson County.....	646,300	59.8	55.2	8.3	Arlington County, Va.....	170,000	(NA)	47.2	(NA)
Other county:					Fairfax city, Va.....	21,700	6.7	5.9	13.6
Mobile.....	323,800	21.5	17.7	21.5	Fairfax County, Va.....	482,100	153.7	134.9	13.9
ARIZONA					Falls Church city, Va.....	10,400	2.9	2.6	11.5
Phoenix SMSA (Maricopa County)...	1,053,000	241.7	218.2	10.8	Loudoun County, Va.....	40,600	10.5	9.1	15.4
Other county:					Prince William County, Va.....	125,100	31.8	26.5	20.0
Pima.....	387,000	120.6	108.1	11.6	FLORIDA				
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,527,300	577.3	495.9	16.4	Fort Lauderdale-Hollywood SMSA (Broward County).....	684,900	143.1	137.6	4.0
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,999,600	2,763.4	2,409.5	14.7	Jacksonville SMSA ²	635,500	(NA)	(NA)	(NA)
Riverside-San Bernardino-Ontario SMSA.....	1,178,500	397.2	357.4	11.1	Duval County (Jacksonville city).....	535,300	70.8	71.0	-0.3
Riverside County.....	486,500	166.4	147.8	12.6	Miami SMSA (Dade County).....	1,331,200	320.1	298.7	7.2
San Bernardino County.....	692,000	230.8	209.6	10.1	Orlando SMSA ²	506,200	(NA)	(NA)	(NA)
Sacramento SMSA ²	851,300	(NA)	(NA)	Orange County.....	373,800	81.4	66.3	22.8	
Sacramento County.....	669,400	193.0	204.3	-5.5	Tampa-St. Petersburg SMSA ²	1,189,000	(NA)	(NA)	(NA)
San Diego SMSA (San Diego County).....	1,443,100	452.9	397.1	14.1	Hillsborough County.....	511,500	84.4	78.0	8.2
San Francisco-Oakland SMSA.....	3,131,800	1,378.8	1,264.1	9.1	Pinellas County.....	580,100	92.9	85.3	8.9
Alameda County.....	1,097,200	444.5	401.5	10.7	GEORGIA				
Contra Costa County.....	572,700	279.2	257.6	8.4	Atlanta SMSA ²	1,683,600	(NA)	(NA)	(NA)
Marin County.....	208,700	100.5	89.3	12.5	Clayton County.....	113,300	24.3	18.0	35.0
San Francisco city.....	690,300	306.8	285.5	7.5	Cobb County.....	210,800	38.0	27.6	37.7
San Mateo County.....	562,900	247.8	230.2	7.6	De Kalb County.....	449,200	97.1	88.7	9.5
San Jose SMSA (Santa Clara County).....	1,126,700	454.4	409.5	11.0	Fulton County.....	596,800	214.7	201.0	6.8
Other counties:					Gwinnett County.....	85,000	18.6	12.6	47.6
Fresno.....	430,500	141.2	123.3	14.5	HAWAII				
Kern.....	336,000	147.3	118.0	24.8	Honolulu SMSA (Honolulu city).....	660,100	98.3	94.7	3.8
COLORADO									
Denver-Boulder SMSA ²	1,309,200	(NA)	(NA)	(NA)	ILLINOIS				
Adams County.....	200,200	39.9	34.0	17.4	(See also Missouri)				
Arapahoe County.....	183,800	54.2	45.0	20.4	Chicago SMSA.....	7,084,600	4,252.7	4,038.3	13.5
Boulder County.....	146,700	42.7	37.0	15.4	Cook County.....	5,542,400	1,762.0	1,546.5	13.9
Denver city.....	511,900	148.2	130.2	13.8	Du Page County.....	515,100	(NA)	182.6	(NA)
Jefferson County.....	265,200	74.0	55.9	32.4	Kane County.....	260,900	87.5	54.7	60.0
CONNECTICUT					McHenry County.....	389,600	121.7	(NA)	(NA)
Connecticut SEA A (Bridgeport city, Fairfield County).....	793,900	332.5	326.5	1.8	Will County.....	114,400	4.4	32.0	86.3
Connecticut SEA C (Hartford city, Hartford County).....	833,800	310.3	296.3	4.7		262,200	85.3	143.7	-40.7
Connecticut SEA B (New Haven city, New Haven County).....	760,800	279.5	245.3	13.9	INDIANA				
DELAWARE					(See also Kentucky and Ohio)				
Wilmington, Del.-N.J.-Md. SMSA ² ... New Castle County, Del.....	512,400	(NA)	(NA)	(NA)	Gary-Hammond-East Chicago SMSA ² ..	644,100	(NA)	6(NA)	(NA)
	393,800	63.3	379.9	-20.8	Lake County.....	552,800	196.4	6(148.6	32.2
DISTRICT OF COLUMBIA					Indianapolis SMSA.....	1,127,900	4,262.3	4,315.4	-16.8
Washington, D.C.-Md.-Va. SMSA ² ...	2,998,900	(NA)	(NA)	(NA)	Boone County.....	31,600	6.1	6.2	-1.6
Washington, D.C.	748,300	166.5	149.7	11.2	Hamilton County.....	57,600	12.3	11.6	6.0
Montgomery County, Md.....	545,100	206.8	182.8	13.1	Hancock County.....	36,300	5.7	7.1	-19.7
Prince Georges County, Md.....	694,500	167.3	150.7	11.0	Hendricks County.....	56,400	(NA)	(NA)	(NA)
Alexandria city, Va.....	108,100	33.7	32.1	5.0	Johnson County.....	63,800	7.6	14.5	-47.6
					Marion County.....	798,300	203.6	247.9	-17.9
					Morgan County.....	45,300	7.1	7.7	-7.8
					Shelby County.....	38,600	8.7	8.7	-
IOWA									
					Polk County.....	295,100	86.3	101.8	-15.2
KANSAS									
					(See also Missouri)				
					Sedgwick County.....	337,800	(NA)	75.6	(NA)

See footnotes at end of table.

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended September 1975, and Prior Periods—Continued**
(Dollar amounts in millions)

Area	Area popula- tion, 1972 ¹	Collections, 12 months ended September			Area	Area popula- tion, 1972 ¹	Collections, 12 months ended September		
		1975	1974	Percent change			1975	1974	Percent change
KENTUCKY (See also Ohio)									
Louisville, Ky.-Ind. SMSA ²	887,700	(NA)	(NA)	(NA)	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)
Jefferson County, Ky.....	707,600	96.4	94.3	2.2	Franklin County, Mo.....	58,400	9.3	8.8	5.7
Clark County, Ind.....	80,700	5.7	(NA)	Jefferson County, Mo.....	111,700	17.3	15.3	13.1	
Floyd County, Ind.....	55,900	10.5	9.6	St. Charles County, Mo.....	101,800	19.6	17.4	12.6	
LOUISIANA									
New Orleans SMSA.....	1,076,600	⁴ 101.6	⁴ 80.8	25.7	St. Louis city, Mo.....	586,400	81.4	72.9	11.7
Jefferson Parish.....	367,600	36.2	31.7	St. Louis County, Mo.....	957,100	266.4	255.3	4.3	
Orleans Parish (New Orleans city).....	589,000	52.6	42.8	Madison County, Ill.....	253,200	52.6	72.4	-27.4	
St. Bernard Parish.....	54,000	(NA)	(NA)	St. Clair County, Ill.....	283,600	41.0	45.7	-10.3	
St. Tammany Parish.....	66,000	6.0	4.0						
MARYLAND (See also District of Columbia)									
Baltimore SMSA.....	2,125,000	⁴ 442.8	⁴ 390.9	13.3	MISSOURI--Continued				
Anne Arundel County.....	314,200	52.5	39.3	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)	
Baltimore city.....	896,900	193.1	188.7	Franklin County, Mo.....	58,400	9.3	8.8	5.7	
Baltimore County.....	640,400	130.8	125.3	Jefferson County, Mo.....	111,700	17.3	15.3	13.1	
Carroll County.....	73,700	14.4	13.2	St. Charles County, Mo.....	101,800	19.6	17.4	12.6	
Harford County.....	123,700	24.1	19.4	St. Louis city, Mo.....	586,400	81.4	72.9	11.7	
Howard County.....	76,100	(NA)	(NA)	St. Louis County, Mo.....	957,100	266.4	255.3	4.3	
MASSACHUSETTS ⁷									
Massachusetts SEA C (Boston city)	3,417,000	1,522.3	1,988.5	-23.4	MISSOURI--Continued				
Essex County.....	649,400	244.8	315.2	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)	
Middlesex County.....	1,418,400	615.5	796.1	Franklin County, Mo.....	58,400	9.3	8.8	5.7	
Norfolk County.....	609,700	287.0	348.6	Jefferson County, Mo.....	111,700	17.3	15.3	13.1	
Suffolk County.....	739,500	375.0	528.6	St. Charles County, Mo.....	101,800	19.6	17.4	12.6	
Massachusetts SEA A (Springfield city).....	591,100	184.6	235.6	St. Louis city, Mo.....	586,400	81.4	72.9	11.7	
Hampden County.....	462,800	149.0	191.6	St. Louis County, Mo.....	957,100	266.4	255.3	4.3	
Hampshire County.....	128,300	35.6	44.0						
Massachusetts SEA B (Worcester city, Worcester County).....	644,700	206.0	260.8						
Other county:									
Bristol.....	457,200	136.9	167.2	-18.1					
MICHIGAN									
Detroit SMSA ²	4,488,900	(NA)	(NA)	(NA)	MISSOURI--Continued				
Macomb County.....	645,900	220.2	191.5	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)	
Oakland County.....	933,800	376.1	357.5	Franklin County, Mo.....	58,400	9.3	8.8	5.7	
Wayne County.....	2,660,500	821.8	736.8	Jefferson County, Mo.....	111,700	17.3	15.3	13.1	
Flint SMSA ²	521,200	(NA)	(NA)	St. Charles County, Mo.....	101,800	19.6	17.4	12.6	
Genesee County.....	454,400	130.6	110.8	St. Louis city, Mo.....	586,400	81.4	72.9	11.7	
Grand Rapids SMSA ²	548,500	(NA)	(NA)	St. Louis County, Mo.....	957,100	266.4	255.3	4.3	
Kent County.....	415,600	101.5	94.8						
MINNESOTA									
Minneapolis-St. Paul, Minn.-Wis. SMSA ²	1,995,800	(NA)	(NA)	(NA)	MISSOURI--Continued				
Anoka County, Minn.....	165,600	25.5	(NA)	(NA)	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)
Dakota County, Minn.....	151,100	48.6	43.7	(NA)	Franklin County, Mo.....	58,400	9.3	8.8	5.7
Hennepin County, Minn.....	954,800	380.0	319.1	(NA)	Jefferson County, Mo.....	111,700	17.3	15.3	13.1
Ramsey County, Minn.....	471,800	137.7	125.0	(NA)	St. Charles County, Mo.....	101,800	19.6	17.4	12.6
Washington County, Minn.....	90,700	25.6	(NA)	(NA)	St. Louis city, Mo.....	586,400	81.4	72.9	11.7
MISSOURI									
Kansas City, Mo.-Kans. SMSA ²	1,303,600	(NA)	(NA)	(NA)	MISSOURI--Continued				
Cass County, Mo.....	43,400	7.3	3.3	121.2	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)
Clay County, Mo.....	130,400	27.7	25.7	7.8	Franklin County, Mo.....	58,400	9.3	8.8	5.7
Jackson County, Mo.....	660,300	129.4	122.3	5.8	Jefferson County, Mo.....	111,700	17.3	15.3	13.1
Platte County, Mo.....	34,500	8.6	7.8	10.3	St. Charles County, Mo.....	101,800	19.6	17.4	12.6
Johnson County, Kans.....	229,500	73.4	(NA)	(NA)	St. Louis city, Mo.....	586,400	81.4	72.9	11.7
Wyandotte County, Kans.....	187,400	46.5	49.2	-5.5	St. Louis County, Mo.....	957,100	266.4	255.3	4.3
NORTH CAROLINA									
Charlotte-Gastonia SMSA ²	569,200	(NA)	(NA)	(NA)	MISSOURI--Continued				
Mecklenburg County.....	361,500	83.6	(NA)	(NA)	St. Louis, Mo.-Ill. SMSA ²	2,399,800	(NA)	(NA)	(NA)
					Franklin County, Mo.....	58,400	9.3	8.8	5.7
					Jefferson County, Mo.....	111,700	17.3	15.3	13.1
					St. Charles County, Mo.....	101,800	19.6	17.4	12.6
					St. Louis city, Mo.....	586,400	81.4	72.9	11.7
					St. Louis County, Mo.....	957,100	266.4	255.3	4.3

See footnotes at end of table.

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended September 1975, and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area population, 1972 ¹	Collections, 12 months ended September			Area	Area population, 1972 ¹	Collections, 12 months ended September		
		1975	1974	Percent change			1975	1974	Percent change
OHIO									
Akron SMSA ²	682,200	(NA)	(NA)	(NA)	Pittsburgh SMSA.....	2,395,800	457.0	418.9	9.1
Summit County.....	551,900	129.5	130.4	-0.7	Allegheny County.....	1,588,500	349.8	318.4	9.9
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,391,500	274.6	249.3	10.1	Beaver County.....	209,300	37.0	34.8	6.3
Clermont County, Ohio.....	100,100	17.2	(NA)	(NA)	Washington County.....	213,800	23.2	23.6	-1.7
Hamilton County, Ohio.....	921,800	211.3	194.4	9.7	Westmoreland County.....	382,200	47.0	42.1	11.6
Warren County, Ohio.....	87,100	15.8	11.4	38.6	Other counties:				
Boone County, Ky.....	34,300	3.8	3.0	26.7	Berks.....	301,400	47.2	42.8	10.3
Campbell County, Ky.....	88,000	8.4	7.7	9.1	Erie.....	271,000	75.6	74.2	1.9
Kenton County, Ky.....	129,900	11.4	12.0	-5.0	Lancaster.....	329,900	40.1	37.7	6.4
Dearborn County, Ind.....	30,300	6.7	6.2	8.1					
Cleveland SMSA.....	2,045,500	569.8	529.9	7.5	RHODE ISLAND				
Cuyahoga County.....	1,693,100	485.8	453.1	7.2	Rhode Island SEA A (Providence city).....	782,700	175.7	193.4	-9.2
Geauga County.....	64,300	16.7	17.1	-2.3	Bristol County.....	45,800	11.9	11.7	1.7
Lake County.....	200,400	46.8	40.1	16.7	Kent County.....	146,500	40.0	35.7	12.0
Medina County.....	87,700	(NA)	19.6	(NA)	Providence County.....	590,400	123.8	146.0	-15.2
Columbus SMSA ²	1,057,700	(NA)	(NA)	(NA)	TENNESSEE				
Delaware County.....	44,500	9.1	7.9	15.2	Memphis, Tenn.-Ark.-Miss. SMSA ² ..	847,100	(NA)	(NA)	(NA)
Franklin County.....	864,500	179.0	156.6	14.3	Shelby County, Tenn.....	736,000	136.6	120.9	13.0
Pickaway County.....	41,500	7.6	6.7	13.4	Nashville SMSA ²	715,700	(NA)	(NA)	(NA)
Dayton SMSA.....	857,300	179.0	169.0	5.9	Davidson County (Nashville-Davidson County Metropolitan District).....	447,600	87.7	88.8	-1.2
Greene County.....	127,800	22.0	16.0	37.5	Other county:				
Miami County.....	87,300	10.5	11.3	-7.1	Knox.....	285,100	31.1	33.8	-8.0
Montgomery County.....	606,200	141.4	137.0	3.2	TEXAS				
Preble County.....	36,000	5.1	4.7	8.5	Dallas-Fort Worth SMSA ²	(NA)	(NA)	(NA)	(NA)
Toledo, Ohio-Mich. SMSA ²	780,600	(NA)	(NA)	(NA)	Collin County.....	73,400	15.2	12.4	22.6
Lucas County, Ohio.....	490,000	102.6	95.2	7.8	Dallas County.....	1,361,300	381.1	341.3	11.7
Youngstown-Warren SMSA ²	544,100	(NA)	(NA)	(NA)	Denton County.....	84,700	12.3	10.4	18.3
Mahoning County.....	306,700	54.9	60.0	-8.5	Ellis County.....	48,900	6.3	5.4	16.7
Other county:					Kaufman County.....	34,800	4.1	3.2	28.1
Stark.....	375,600	64.4	59.9	7.5	Rockwall County.....	7,700	1.7	1.4	21.4
OKLAHOMA					Tarrant County.....	724,900	135.6	136.8	-0.9
Oklahoma City SMSA ²	735,800	(NA)	(NA)	(NA)	Houston SMSA ²	(NA)	(NA)	(NA)	(NA)
Oklahoma County.....	547,600	84.0	77.6	8.2	Brazoria County.....	112,700	40.0	36.0	11.1
Tulsa SMSA ²	559,600	(NA)	(NA)	(NA)	Fort Bend County.....	58,900	20.5	15.3	34.0
Tulsa County.....	406,500	75.4	67.5	11.7	Harris County.....	1,835,800	467.7	412.6	13.4
OREGON					Liberty County.....	37,000	7.3	5.8	25.9
Portland, Oreg.-Wash. SMSA.....	1,036,200	335.7	288.4	16.4	Montgomery County.....	64,400	17.4	12.6	38.1
Clackamas County, Oreg.....	175,500	62.0	(NA)	(NA)	San Antonio SMSA ²	(NA)	(NA)	(NA)	(NA)
Multnomah County, Oreg.....	550,400	186.3	161.7	15.2	Bexar County.....	874,300	123.6	111.4	11.0
Washington County, Oreg.....	170,900	59.8	49.6	20.6	Guadalupe County.....	35,400	3.0	2.6	15.4
Clark County, Wash.....	139,400	27.6	26.0	6.2	Other county:				
PENNSYLVANIA					El Paso.....	373,900	56.8	43.8	29.7
Northeast Pennsylvania SMSA ²	631,500	(NA)	(NA)	(NA)	UTAH				
Luzerne County.....	346,900	39.9	30.7	30.0	Salt Lake City-Ogden SMSA ²	744,300	(NA)	(NA)	(NA)
Philadelphia, Pa.-N.J. SMSA.....	4,877,500	1,098.8	972.3	13.0	Salt Lake County.....	482,300	94.1	90.5	4.0
Bucks County, Pa.....	439,100	104.4	89.3	16.9	VIRGINIA				
Chester County, Pa.....	287,800	58.9	57.4	2.6	(See also District of Columbia)				
Delaware County, Pa.....	601,900	164.9	133.2	24.0					
Montgomery County, Pa.....	633,000	205.0	172.2	19.0					
Philadelphia County (Philadelphia city), Pa.....	1,916,000	253.7	(NA)	(NA)					
Burlington County, N.J.....	341,300	98.1	89.2	10.0					
Camden County, N.J.....	478,600	162.6	144.6	12.4					
Gloucester County, N.J.....	179,800	51.2	52.0	-1.5					

See footnotes at end of table.

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended September 1975, and Prior Periods—Continued**
(Dollar amounts in millions)

Area	Area popula- tion, 1972 ⁴	Collections, 12 months ended September			Area	Area popu- lation, 1972 ¹	Collections, 12 months ended September		
		1975	1974	Percent change			1975	1974	Percent change
WASHINGTON (See also Oregon)									
Seattle-Everett SMSA.....	1,399,600	365.1	347.6	5.0	Kanawha County.....	230,600	28.3	25.9	9.3
King County.....	1,134,800	308.1	294.0	4.8	WISCONSIN				
Snohomish County.....	264,800	57.0	53.6	6.3	Milwaukee SMSA.....	1,423,200	457.3	423.5	8.0
Other counties:					Milwaukee County.....	1,060,100	333.3	309.5	7.7
Pierce.....	405,300	76.0	68.9	10.3	Ozaukee County.....	58,600	20.3	17.2	18.0
Spokane.....	301,800	45.3	38.4	18.0	Washington County.....	67,500	23.5	18.2	29.1
					Waukesha County.....	237,000	80.2	78.6	2.0

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports, Series P-25, No. 517, May 1974.

²Data for the third quarter of 1975 reflect a revised sample selection. Comparative 12-month data for certain SMSA components are not available. See Appendix A.

³Revision made to data for fourth quarter 1973.

⁴Total includes amounts estimated for those areas not reporting.

⁵Decrease reflects change in timing of collections.

⁶Correction made to data for second quarter 1974.

⁷Massachusetts local governments changed to a fiscal year period ending June 30 which affected the timing of tax collections in 1974 and 1975.

QUARTERLY TAX REPORT

List of SMSA Components For Which Data Are Not Available For Complete 12-Month Period

As indicated by the introductory text and annotations in table 2 to particular Standard Metropolitan Statistical Areas (SMSA's), local property tax collections of certain governmental units within SMSA's were not canvassed during the entire 12-month period covered by table 2. A listing of these units by SMSA is shown below.

Standard metropolitan statistical area	Area	
Birmingham, Ala.....	St. Claire County, Shelby County, Walker County	Alabam
Sacramento, Calif.....	Placer County, Yolo County	Alaska
Denver-Boulder, Colo.....	Gilpin County	Arizor
Wilmington, Del.-N.J.-Md.....	Salem County, N.J.; Cecil County, Md.	Arkans
Washington, D.C.-Md.-Va.....	Charles County, Md.	Califc
Jacksonville, Fla.....	Baker County, Clay County, Nassau County, St. Johns County	Colori
Orlando, Fla.....	Osceola County, Seminole County	Connec
Tampa-St. Petersburg, Fla.....	Pasco County	Delawa
Atlanta, Ga.....	Butts County, Cherokee County, Douglas County, Fayette County, Forsyth County, Henry County, Newton County, Paulding County, Rockdale County, Walton County	Distr:
Gary-Hammond-East Chicago, Ind.....	Porter County	Floric
Louisville, Ky.-Ind.....	Bullitt County, Ky.; Oldham County, Ky.	Georg
Springfield-Chicopee-Holyoke, Mass.....	Hampshire County	Hawai
Detroit, Mich.....	Lapeer County, Livingston County, St. Clair County	Idaho
Flint, Mich.....	Shiawassee County	Illino
Grand Rapids, Mich.....	Ottawa County	India
Minneapolis-St. Paul, Minn.-Wis.....	Carver County, Minn.; Chisago County, Minn.; Scott County, Minn.; Wright County, Minn.; St. Croix County, Wis.	Iowa.
Kansas City, Mo.-Kans.....	Ray County, Mo.	Kansa
St. Louis, Mo.-Ill.....	Clinton County, Ill.; Monroe County, Ill.	Kentu
Omaha, Nebr.-Iowa.....	Sarpy County, Nebr.; Pottawattamie County, Iowa	Louis
Newark, N.J.....	Somerset County	Maine
Albany-Schenectady-Troy, N.Y.....	Montgomery County, Rensselaer County, Saratoga County, Schenectady County	Maryl
New York, N.Y.-N.J.....	Putnam County, N.Y.	Massa
Rochester, N.Y.....	Ontario County	Michi
Syracuse, N.Y.....	Madison County, Oswego County	Minne
Charlotte-Gastonia, N.C.....	Gaston County, Union County	Missi
Akron, Ohio.....	Portage County	Misso
Columbus, Ohio.....	Fairfield County, Madison County	Monta
Toledo, Ohio-Mich.....	Fulton County, Ohio; Ottawa County, Ohio; Wood County, Ohio; Monroe County, Mich.	Nebra
Youngstown-Warren, Ohio.....	Trumbull County	Nevad
Oklahoma City, Okla.....	Canadian County, Cleveland County, McClain County, Pottawatomie County	New H
Tulsa, Okla.....	Creek County, Mayes County, Osage County, Rogers County, Wagoner County	New J
Northeast Pennsylvania, Pa.....	Lackawanna County, Monroe County	New M
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn.; Crittenden County, Ark.; Desoto County, Miss.	New Y
Nashville, Tenn.....	Cheatham County, Dickson County, Robertson County, Rutherford County, Sumner County, Williamson County, Wilson County	North
Dallas-Fort Worth, Texas.....	Hood County, Johnson County, Parker County, Wise County	Ohio.
Houston, Texas.....	Waller County	Oklaf
San Antonio, Texas.....	Comal County	Oregc
Salt Lake City-Ogden, Utah.....	Davis County, Tooele County, Weber County	Penns
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.....	Chesapeake city, Va.; Portsmouth city, Va.; Virginia Beach city, Va.; Currituck County, N.C.	Rhode

Table 3. Collections of Selected State Taxes, Third Quarter of 1975 and Prior Periods

State	General sales and gross receipts					Motor fuel sales				
	3d quarter 1975 (thousand dollars)	12-month periods				3d quarter 1975 (thousand dollars)	12-month periods			
		Year ended Sept. 1975 (thousand dollars)	Percent change from--		Year ended June 1975		Year ended Sept. 1975 (thousand dollars)	Percent change from--		Year ended Sept. 1974
United States, total ¹	6,182,843	25,121,118	1.7	11.1	2,212,059	8,346,572	1.2	1.9		
Alabama.....	92,021	354,750	2.2	10.4	38,921	148,571	0.3	0.5		
Alaska ²	(X)	(X)	(X)	(X)	6,576	19,742	9.6	33.9		
Arizona.....	101,406	409,351	3.0	26.2	27,143	104,179	2.5	317.0		
Arkansas.....	58,895	215,408	2.0	7.7	29,601	108,610	0.4	0.4		
California.....	887,407	3,441,567	1.8	20.3	197,907	750,080	0.9	1.8		
Colorado.....	79,256	271,076	-1.4	2.5	29,744	93,963	2.9	1.6		
Connecticut.....	4119,210	425,882	1.9	-5.6	36,023	137,733	-0.5	0.5		
Delaware.....	(X)	(X)	(X)	(X)	7,554	29,240	-1.6	4.2		
District of Columbia ¹	25,722	113,601	-0.1	5.0	4,876	19,322	-0.5	0.9		
Florida.....	293,542	1,187,640	-1.0	-2.5	89,755	362,021	-0.1	1.8		
Georgia.....	146,932	564,098	0.1	2.0	58,821	227,041	-0.5	-0.8		
Hawaii.....	71,720	292,534	1.9	15.3	37,804	23,724	311.8	321.4		
Idaho.....	22,789	81,214	2.7	11.9	11,957	42,359	3.1	13.4		
Illinois.....	388,049	1,523,365	1.8	7.4	98,757	374,195	-0.1	-1.0		
Indiana.....	5207,000	828,366	(6)	(6)	62,800	242,117	-0.3	-2.8		
Iowa.....	86,629	303,470	1.4	7.9	32,615	119,972	0.9	0.1		
Kansas.....	71,574	269,347	2.1	9.7	22,749	95,443	1.2	-3.7		
Kentucky.....	100,329	378,993	1.9	9.9	43,903	175,273	3.9	5.0		
Louisiana.....	99,325	376,943	3.3	11.8	41,746	154,183	1.0	3.4		
Maine.....	39,993	137,069	-0.2	0.5	15,271	50,705	0.2	1.5		
Maryland.....	57,248	399,142	0.8	8.4	46,342	176,673	-0.1	2.5		
Massachusetts.....	47,149	248,525	-1.7	1.1	33,368	182,706	1.6	1.9		
Michigan.....	7253,077	71,127,677	7-4.2	7-7.1	105,015	395,598	-0.4	-0.5		
Minnesota.....	109,992	393,672	2.8	7.0	352,206	3155,352	37.7	37.3		
Mississippi.....	102,155	382,527	0.7	4.0	28,939	124,556	0.4	-1.3		
Missouri.....	130,051	487,807	2.1	9.5	52,232	195,095	6.2	0.5		
Montana.....	(X)	(X)	(X)	(X)	31,919	40,513	311.1	313.8		
Nebraska.....	39,887	144,324	1.6	8.0	23,118	81,218	0.1	-2.1		
Nevada.....	24,990	92,029	2.1	8.9	7,674	26,326	2.1	1.7		
New Hampshire.....	(X)	(X)	(X)	(X)	9,270	36,468	1.4	0.4		
New Jersey.....	202,984	790,199	2.6	9.1	72,862	283,650	1.0	6.1		
New Mexico.....	60,301	225,816	3.4	17.4	16,086	57,752	1.7	5.0		
New York.....	509,785	2,026,303	0.6	4.9	131,426	494,896	0.3	-2.1		
North Carolina.....	111,668	425,412	0.3	1.7	73,626	268,360	1.0	0.5		
North Dakota.....	25,923	96,956	2.6	14.9	7,912	26,109	-2.9	-1.7		
Ohio.....	252,154	933,140	0.9	3.7	95,247	370,373	-0.3	2.0		
Oklahoma.....	45,427	167,970	2.9	15.9	30,362	112,464	1.1	2.2		
Oregon.....	(X)	(X)	(X)	(X)	23,965	82,403	0.9	2.0		
Pennsylvania.....	261,915	1,278,852	0.6	5.0	106,750	453,717	-0.4	8.2		
Rhode Island.....	27,214	103,707	0.3	1.7	30,428	33,923	36.6	38.6		
South Carolina.....	92,000	341,248	1.0	5.1	34,756	128,639	0.6	2.0		
South Dakota.....	22,020	85,883	1.3	8.8	30,511	31,814	36.9	35.8		
Tennessee.....	130,141	484,022	1.2	4.5	47,281	176,637	1.8	2.8		
Texas.....	349,797	1,281,408	3.3	9.8	107,132	398,116	1.1	1.5		
Utah.....	47,167	179,374	2.9	17.7	14,112	48,659	0.5	0.8		
Vermont.....	6,588	26,692	0.6	-0.2	4,940	21,560	-0.7	0.5		
Virginia.....	93,798	366,187	1.3	4.8	66,049	241,623	-2.1	-2.5		
Washington.....	108,907	892,808	2.4	15.6	50,269	168,761	4.5	8.7		
West Virginia.....	101,899	377,447	4.6	841.0	21,353	72,822	-0.2	-6.1		
Wisconsin.....	57,258	514,456	0.8	6.2	44,550	157,010	0.6	1.1		
Wyoming.....	19,549	72,361	2.5	24.1	7,836	24,306	4.9	2.1		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1975 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1975 (thousand dollars)	12-month periods			3d quarter 1975 (thousand dollars)	12-month periods		
		Year ended Sept. 1975 (thousand dollars)	Percent change from--			Year ended Sept. 1975 (thousand dollars)	Year ended June 1975 (thousand dollars)	Percent change from--
United States, total ¹	4,924,635	19,478,255	2.8	13.4	780,175	3,946,519	0.9	5.6
Alabama.....	52,340	5193,126	2.1	14.3	1,751	35,574	-	2.2
Alaska ²	34,210	3105,332	19.2	94.3	2,038	9,929	-0.1	28.6
Arizona.....	31,285	150,097	-1.6	10.5	8,255	39,833	6.0	10.0
Arkansas.....	28,524	134,293	6.4	15.4	17,059	40,592	-0.2	-0.5
California.....	681,690	2,531,866	5.4	1036.3	24,413	340,123	-	1.5
Colorado.....	81,237	290,259	3.5	11.4	6,591	37,387	-0.4	1.7
Connecticut.....	11,633	1113,557	11-0.1	11-26.6	11,960	55,139	5.0	3.8
Delaware.....	33,577	135,898	1.6	18.6	4,336	17,104	0.2	-0.8
District of Columbia ¹	37,064	151,565	6.1	8.5	969	12,874	-2.0	-10.9
Florida.....	(X)	(X)	(X)	(X)	12115,480	12188,681	12-8.7	12-18.5
Georgia.....	103,283	381,292	2.0	6.9	3,784	43,919	-0.6	-5.0
Hawaii.....	42,450	170,763	1.2	10.7	(X)	(X)	(X)	(X)
Idaho.....	20,575	94,092	3.1	24.5	5,964	25,474	6.5	14.1
Illinois.....	268,406	1,145,021	0.7	7.6	108,475	326,022	3.2	6.7
Indiana.....	94,273	383,641	-4.3	3.2	9,103	78,465	2.1	15.4
Iowa.....	79,047	368,106	2.6	11.3	12,844	107,004	0.8	7.1
Kansas.....	30,628	171,997	1.1	13.5	8,392	47,848	0.5	2.6
Kentucky.....	86,847	277,415	11.2	28.3	3,219	43,306	0.8	7.8
Louisiana.....	31,538	119,832	10.1	24.4	135,779	1329,091	13-1.0	13-17.7
Maine.....	13,260	46,230	3.6	12.7	1,724	20,319	-0.2	-5.5
Maryland.....	166,787	670,008	-0.1	14.3	4,105	74,755	-0.3	2.1
Massachusetts.....	172,781	1,007,771	0.8	5.2	9,899	62,337	4.7	20.1
Michigan.....	335,983	884,682	4.6	14-9.5	8,871	170,982	0.1	0.3
Minnesota.....	217,717	836,336	2.6	15.4	21,447	105,182	19.3	24.0
Mississippi.....	19,675	88,211	3.7	4.6	3,808	26,228	2.7	3.6
Missouri.....	79,956	332,373	5.6	5.8	19,789	93,636	-0.2	-8.6
Montana.....	16,948	90,652	2.3	10.4	1,963	10,457	0.6	2.2
Nebraska.....	123,056	1579,142	0.9	0.4	2,710	34,116	0.3	2.0
Nevada.....	(X)	(X)	(X)	(X)	2,874	15,626	1.2	4.5
New Hampshire.....	1639	167,497	16-12.4	16-10.0	1,552	18,448	0.9	-0.3
New Jersey.....	13,531	48,465	5.5	9.1	536,627	157,087	0.4	-2.5
New Mexico.....	12,691	56,304	-0.5	17-4.0	3,089	26,845	-0.9	6.8
New York.....	1,018,027	3,734,514	1.7	5.1	554,500	292,227	-0.2	-3.8
North Carolina.....	150,641	554,401	0.8	5.8	6,043	87,881	1.0	1.4
North Dakota.....	4,335	68,669	1.5	38.4	1,562	18,527	1.4	6.4
Ohio.....	117,071	483,151	0.3	11.4	97,785	194,095	-3.5	-3.3
Oklahoma.....	42,190	183,845	4.3	1834.6	6,828	92,449	1.0	4.5
Oregon.....	105,259	437,329	2.4	20.0	1314,417	1367,578	13-8.1	13-17.2
Pennsylvania.....	19231,252	1986,661	19-0.9	19-10.2	32,514	210,940	4.7	12.9
Rhode Island.....	21,867	80,552	1.2	4.9	1,133	15,875	-0.3	-0.3
South Carolina.....	72,326	216,560	2.7	5.7	883	23,520	0.4	1.9
South Dakota.....	(X)	(X)	(X)	(X)	2,873	15,290	3.1	6.9
Tennessee.....	507	18,526	0.5	12.1	7,090	81,765	0.3	-0.3
Texas.....	(X)	(X)	(X)	(X)	20,287	228,745	-1.6	1.6
Utah.....	29,738	111,556	6.3	19.7	2,165	15,194	1.8	-2.1
Vermont.....	14,435	55,581	0.8	2.9	1,235	15,763	-0.3	0.9
Virginia.....	152,066	575,592	5.2	11.6	19,228	87,227	3.9	9.6
Washington.....	(X)	(X)	(X)	(X)	7,349	65,617	0.7	6.5
West Virginia.....	31,338	123,529	3.6	19.7	11,457	34,235	7.8	0.3
Wisconsin.....	123,522	831,966	0.9	8.0	21,367	90,212	1.4	3.7
Wyoming.....	(X)	(X)	(X)	(X)	2,590	15,096	-4.6	13.0

Note: Differences between collections of successive periods may arise from any number of factors. See text for discussion of these factors.

- Represents zero or rounds to zero. X Not applicable.

¹The totals exclude amounts reported for the District of Columbia. The data which appear in this table for the District of Columbia are only for convenient reference in relation to corresponding data for individual State governments and are included as local rather than State tax revenue in table 1.

²Accelerated growth in tax receipts reflects expanded economic activity. ³Reflects motor fuel sales tax increases as follows: Arizona, 7 to 8 cents per gallon effective Sept. 1, 1974; Hawaii, 5 to 8.5 cents per gallon effective May 1, 1975; Minnesota, 7 to 9 cents per gallon effective June 1, 1975; Montana, 7 to 7-3/4 cents per gallon effective July 1, 1975; Rhode Island, 8 to 10 cents per gallon effective June 1, 1975; South Dakota, 7 to 8 cents per gallon effective March 31, 1975. ⁴Rate decreased from 6.5% to 6.0% on May 1, 1974 then raised to 7.0% on April 1, 1975. ⁵Estimated. Actual figures or percentages are unavailable. ⁶Prior data not comparable since it included supplemental corporation income tax. ⁷Food and prescription drugs exempted from 4% general sales tax effective Jan. 1, 1975.

⁸Reflects increased yield of business and occupation tax which applies to sale of coal products. ⁹Provisions of the State income tax were repealed and re-enacted; new tax rates are applicable to income earned or received after Dec. 31, 1974. ¹⁰Due to legal change regarding withheld taxes, refunds in 1974 were higher than normal. ¹¹Tax applicable to only 50%, down from 100%, of capital gains, and tax on interest and dividends not effective from Jan. 1, 1973, to Dec. 31, 1974. ¹²Decrease reflects change in timing of collections. ¹³Automobile registration required every 2 years. ¹⁴Decrease reflects economic conditions. ¹⁵Tax rate, based on Federal income tax liability, was 13% in 1973, 11% in 1974, 10% through June 1975, then raised to 12% effective retroactively to Jan. 1, 1975. ¹⁶Commuter's income tax declared unconstitutional by U.S. Supreme Court in March 1975. Collections reported since April 1, 1975 reflect only the intangible income tax on income and dividends. ¹⁷Collections for year ending Sept. 30, 1974 reflect higher tax rate; reduced rate effective Jan. 1, 1974. ¹⁸Federal tax no longer deductible; effective Jan. 1, 1974. ¹⁹Tax rate reduced effective Jan. 1, 1974.